Index to Volume 4

1 is the Autumn 1992 issue
2 is the Winter 1992/93 issue
3 is the Spring 1993 issue
4 is the Summer 1993 issue

Authors

Akresh, Murray S., and Latta, Judith E. Employers' Guide to FAS 112, Postemployment Benefit Accounting, No. 4, 499-506

Akresh, Murray S., and Rudin, Debra A. How To Curb Liabilities by Prefunding Postretirement Plans, No. 3, 311-317

Anderson, Susan E., and Brackney, Kennard S. Understanding and Applying the New ESOP Reporting Requirements, No. 4, 465-475

Arnold, Vicky, Byington, J. Ralph, and McKenzie, Phyllis. Asset-Backed Securities: Solutions to Accounting and Reporting Problems, No. 2, 143-152

Birdzell, Luther E., III. How Pooling of Interests Affects Stock Buybacks and Restructuring, No. 1, 39-47

Birdzell, Luther E., III. Preventing Expensive Surprises with Post-Closing Adjustments When Buying or Selling a Business, No. 2, 169-177

Birdzell, Luther E., III. Purchase Accounting: Will an Acquisition Come Back To Haunt You?, No. 3, 345-351

Brackney, Kennard S., and Anderson, Susan E. Understanding and Applying the New ESOP Reporting Requirements, No. 4, 465-475

Bradley, William S., and Warren, J. Donald, Jr. How To Use EDGAR, No. 2, 153-159

Byington, J. Ralph, McKenzie, Phyllis, and Arnold, Vicky. Asset-Backed Securities: Solutions to Accounting and Reporting Problems, No. 2, 143-152

Chalmers, James A., Skalak, Steven L., and Prendergast, Patrick R. How To Estimate the Value of Contaminated Property, No. 1, 85-90

Cole, Cathy. How the SEC Cracked Down on False Financial Statements in 1992, No. 3, 267-282

Collins, William A., and Mautz, R. David, Jr. Understanding and Applying FAS 109, No. 2, 193-204

Dennis-Escoffier, Shirley. Benefits of Donating Excess Inventory, No. 4, 527-530

Dennis-Escoffier, Shirley. IRS Provides Ruling on Outplacement Services, No. 3, 391-396

Dennis-Escoffier, Shirley. Is a Solution to the Intangibles Problem on the Horizon?, No. 2, 247-250

Dennis-Escoffier, Shirley. The Supreme Court's *Quill* Decision Does Not End the Mail-Order Tax Controversy, No. 1, 109-114

Dubois, Richard R., and Gray, Patrick M. How To Write Financial Reports That Really Make a Difference, No. 1, 49-59

Duncan, Ian. Curbing Health Plan Costs: A Ten-Point Strategy That Really Works, No. 1, 31-37

Dunne, Linda R. FASB, No. 4, 507-513

Freher, Edward. What the New SEC Proxy Disclosure Rules Mean to Your Executive Compensation Practices, No. 2, 119-125

Gray, Patrick M., and Dubois, Richard R. How To Write Financial Reports That Really Make a Difference, No. 1, 49-59

Harris, Laurie L., Russell, William G., and Robinson, Maeve C. Accounting for Environmental Insurance Products: What You Need

To Know, No. 4, 443-451
Heyman, John A. MD&A Disclosure about Deferred Taxes When Adopting FAS 109, No. 3, 369-370
Heyman, John A. The SEC's New Small Business Rules, No. 2, 219-227
Hillison, William, and Stanwick, Sarah Dunn. Six Reasons Why You Should Reexamine Your Environmental Reporting, No. 2, 205-217
Kitchens, H. Dale. New Rules for Measuring Loan Impairment, No. 1, 23-30
Knight, Lee G., and Knight, Ray A. Foreign Currency Transactions: When Do You Recognize Gain or Loss?, No. 4, 491-497
Knight, Lee G., Sutton, Barbara J., and Knight, Ray A. Controlled Party Transactions: Intangible and Tangible Property Transfers—at Arm's Length, No. 2, 179-191
Knight, Ray A., and Knight, Lee G. Foreign Currency Transactions: When Do You Recognize Gain or Loss?, No. 4, 491-497
Knight, Ray A., Knight, Lee G., and Sutton, Barbara J. Controlled Party Transactions: Intangible and Tangible Property Transfers—at Arm's Length, No. 2, 179-191
Kreuze, Jerry G., Newell, Gale E., and Langsam, Sheldon A. Postretirement Health Benefits: How Have Early FAS 106 Adopters Handled Them?, No. 3, 295-310
Langsam, Sheldon A., Kreuze, Jerry G., and Newell, Gale E. Postretirement Health Benefits: How Have Early FAS 106 Adopters Handled Them?, No. 3, 295-310
Latta, Judith E., and Akresh, Murray S. Employers' Guide to FAS 112, Postemployment Benefit Accounting, No. 4, 499-506
McKinney, James E. Stock Option Practicalities: What Will Companies Do Now?, No. 4, 415-423
Mautz, R. David, Jr., and Collins, William A. Understanding and Applying FAS 109, No. 2, 193-204
McCarthy, Elizabeth M. FASB, No. 2, 229-233
McCarthy, Elizabeth M. FASB, No. 3, 371-377
McCarthy, Elizabeth M. Upcoming Implementation Issues, No. 1, 97-103
McDade, Mark F. Applying FAS 109 to Acquisitions, No. 1, 61-68
McKenzie, Phyllis, Arnold, Vicky, and Byington, J. Ralph. Asset-Backed Securities: Solutions to Accounting and Reporting Problems, No. 2, 143-152
Monaghan, Sean. A Borrower's Guide To Lowering Corporate Environmental Liability, No. 3, 353-367
Munter, Paul. Asset Impairment and Market Value Accounting: The Profession Begins To Move, No. 2, 137-141
Munter, Paul. Disclosure of Information about Financial Instruments: The Requirements of FAS 105 and 107, No. 1, 11-22
Munter, Paul. Restructurings: How Do They Affect Impairment of Assets?, No. 3, 339-344
Munter, Paul. SEC Officials Voice Concerns about Financial Reporting and the Accounting Profession Both Here and Internationally, No. 4, 531-533
Munter, Paul. What Constitutes a Hedge Is Still Debatable, No. 4, 483-490
Newell, Gale E., Langsam, Sheldon A., and Kreuze, Jerry G. Postretirement Health Benefits: How Have Early FAS 106 Adopters Handled Them?, No. 3, 295-310
Newman-Limata, Nancy, and Sullivan, John B. Why You Should Make Voluntary Disclosures under FAS 107—And How To Do It, No. 4, 453-463
Nusbaum, Edward E., and Weiss, Judith. AICPA, No 2, 235-242
Nusbaum, Edward E., and Weiss, Judith. AICPA, No. 3, 379-386
Nusbaum, Edward E., and Weiss, Judith. Further Disclosures of Risks, Uncertainties, and Financial Flexibility: A Word of Caution, No. 4, 515-521
Pacter, Paul, and Willis, Diana W. Stock Compensation: Thirty Questions, Twenty-Nine Answers, No. 4, 399-413
Pacter, Paul. FASB Reexamines Disaggregated Disclosures: Defining the Issues and Alternative Directions, No. 3, 283-293
Payne, Donna, and Raiborn, Cecily. Avoiding the Dangers of the Pay/Performance Gap, No. 1, 75-83
Petracca, Dean S., and Surma, John P. Survey Reveals What Companies Are Doing Now

about Environmental Accounting, No. 4, 425-441

Petrone, Kimberley Ryan, and Scott, Diana J. FAS 112: What You Need To Know Now about Accounting for Postemployment Benefits, No. 3, 255-266

Petzing, Lawrence N. How To Account for Income Tax Uncertainties Related to Business Combinations, No. 4, 477-482

Prendergast, Patrick R., Chalmers, James A., and Skalak, Steven L. How To Estimate the Value of Contaminated Property, No. 1, 85-90

Raiborn, Cecily, and Payne, Donna. Avoiding the Dangers of the Pay/Performance Gap, No. 1, 75-83

Robinson, Maeve C., Harris, Laurie L., and Russell, William G. Accounting for Environmental Insurance Products: What You Need To Know, No. 4, 443-451

Rowden, Keith. Accounting for Joint Ventures: Is Change Coming?, No. 1, 69-74

Rudin, Debra A., and Akresh, Murray S. How To Curb Liabilities by Prefunding Postretirement Plans, No. 3, 311-317

Russell, William G., Robinson, Maeve C., and Harris, Laurie L. Accounting for Environmental Insurance Products: What You Need To Know, No. 4, 443-451

Schneider, Douglas, and Wertheim, Paul. Proposed Reclassification of Redeemable Preferred Stock: The Impact on Financial Statement Ratios, No. 2, 161-168

Scott, Diana J., and Petrone, Kimberley Ryan. FAS 112: What You Need To Know Now about Accounting for Postemployment Benefits, No. 3, 255-266

Skalak, Steven L., Prendergast, Patrick R., and Chalmers, James A. How To Estimate the Value of Contaminated Property, No. 1, 85-90

Slesinger, Gay. Electronic Commerce: How To Ensure Control and Auditability, No. 3, 319-327

Slesinger, Gay. Electronic Data Interchange: How To Make It Work, No. 1, 3-10

Smith, Edward F. FAS 107: How To Avoid the Pitfalls of Fair Value Accounting, No. 3, 329-337

Stanwick, Sarah Dunn, and Hillison, William. Six Reasons Why You Should Reexamine Your Environmental Reporting, No. 2, 205-217

Stone, Edward J. New Executive Compensation Disclosures Proposed by the SEC, No. 1, 91-96

Strobel, Caroline D. Clinton's Latest Tax Proposals, No. 4, 523-526

Strobel, Caroline D. IRS, No. 1, 105-107

Strobel, Caroline D. IRS, No. 3, 387-389

Strobel, Caroline D. What's Ahead for Corporate Integration and Pension Legislation?, No. 2, 243-245

Sullivan, John B., and Newman-Limata, Nancy. Why You Should Make Voluntary Disclosures under FAS 107—And How To Do It, No. 4, 453-463

Surma, John P., and Petracca, Dean S. Survey Reveals What Companies Are Doing Now about Environmental Accounting, No. 4, 425-441

Sutton, Barbara J., Knight, Ray A., and Knight, Lee G. Controlled Party Transactions: Intangible and Tangible Property Transfers—at Arm's Length, No. 2, 179-191

Warren, J. Donald, Jr., and Bradley, William S. How To Use EDGAR, No. 2, 153-159

Weiss, Judith, and Nusbaum, Edward E. AICPA, No. 2, 235-242

Weiss, Judith, and Nusbaum, Edward E. AICPA, No. 3, 379-386

Weiss, Judith, and Nusbaum, Edward E. Further Disclosures of Risks, Uncertainties, and Financial Flexibility: A Word of Caution, No. 4, 515-521

Wertheim, Paul, and Schneider, Douglas. Proposed Reclassification of Redeemable Preferred Stock: The Impact on Financial Statement Ratios, No. 2, 161-168

Willis, Diana W., and Pacter, Paul. Stock Compensation: Thirty Questions, Twenty-Nine Answers, No. 4, 399-413

Zuckerman, Jeffrey R. Declines in Market Value of Investment Securities: Recent SEC Enforcement Actions Cast a Wide Net, No. 2, 127-136

AICPA
Advertising Costs, Edward E. Nusbaum and Judith Weiss, No. 2, 241-242
ESOPs, Edward E. Nusbaum and Judith Weiss, No. 3, 383-385
Foreclosed Assets, Edward E. Nusbaum and Judith Weiss, No. 2, 238-240
Further Disclosures of Risks, Uncertainties, and Financial Flexibility: A Word of Caution, Edward E. Nusbaum and Judith Weiss, No. 4, 515-521
GAAP Hierarchy, Edward E. Nusbaum and Judith Weiss, No. 2, 235-238
Internal Control Structure, Edward E. Nusbaum and Judith Weiss, No. 3, 379-382
Letters to Underwriters, Edward E. Nusbaum and Judith Weiss, No. 3, 382-383
Results of Operations of Foreclosed Assets, Edward E. Nusbaum and Judith Weiss, No. 3, 385-386

Asset Impairment
Asset Impairment and Market Value Accounting: The Profession Begins To Move, Paul Munter, No. 2, 137-141
Restructurings: How Do They Affect Impairment of Assets?, Paul Munter, No. 3, 339-344

Business Combinations
Applying FAS 109 to Acquisitions, Mark F. McDade, No. 1, 61-68
How Pooling of Interests Affects Stock Buybacks and Restructuring, Luther E. Birdzell, III, No. 1, 39-47
How To Account for Income Tax Uncertainties Related to Business Combinations, Lawrence N. Petzing, No. 4, 477-482

Contaminated Property
How To Estimate the Value of Contaminated Property, Steven L. Skalak, Patrick R. Prendergast, and James A. Chalmers, No. 1, 85-90

Disaggregated Financial Information
FASB Reexamines Disaggregated Disclosures: Defining the Issues and Alternative Directions, Paul Pacter, No. 3, 283-293

Disclosure
Disclosure of Information about Financial Instruments: The Requirements of FAS 105 and 107, Paul Munter, No. 1, 11-22
Why You Should Make Voluntary Disclosures under FAS 107—And How To Do It, John B. Sullivan and Nancy Newman-Limata, No. 4, 453-463

EDGAR
How To Use EDGAR, J. Donald Warren, Jr. and William S. Bradley, No. 2, 153-159

EDI
Electronic Data Interchange: How To Make It Work, Gay Slesinger, No. 1, 3-10

Electronic Commerce
Electronic Commerce: How To Ensure Control and Auditability, Gay Slesinger, No. 3, 319-327

Enforcement
Declines in Market Value of Investment Securities: Recent SEC Enforcement Actions Cast a Wide Net, Jeffrey R. Zuckerman, No. 2, 127-136
How the SEC Cracked Down on False Financial Statements in 1992, Cathy Cole, No. 3, 267-282

Environmental Accounting
Accounting for Environmental Insurance Products: What You Need To Know, William G. Russell, Maeve C. Robinson, and Laurie L. Harris, No. 4, 443-451
Survey Reveals What Companies Are Doing Now about Environmental Accounting, John P. Surma and Dean S. Petracca, No. 4, 425-441

Environmental Liability
A Borrower's Guide To Lowering Corporate Environmental Liability, Sean Monaghan, No. 3, 353-367

Environmental Reporting
Six Reasons Why You Should Reexamine Your

Environmental Reporting, Sarah Dunn Stanwick and William Hillison, No. 2, 205-217

ESOP

Understanding and Applying the New ESOP Reporting Requirements, Susan E. Anderson and Kennard S. Brackney, No. 4, 465-475

Executive Compensation

Avoiding the Dangers of the Pay/Performance Gap, Cecily Raiborn and Donna Payne, No. 1, 75-83

What the New SEC Proxy Disclosure Rules Mean to Your Executive Compensation Practices, Edward Freher, No. 2, 119-125

FAS 105

Disclosure of Information about Financial Instruments: The Requirements of FAS 105 and 107, Paul Munter, No. 1, 11-22

FAS 107

Disclosure of Information about Financial Instruments: The Requirements of FAS 105 and 107, Paul Munter, No. 1, 11-22

FAS 107: How To Avoid the Pitfalls of Fair Value Accounting, Edward F. Smith, No. 3, 329-337

FAS 109

Applying FAS 109 to Acquisitions, Mark F. McDade, No. 1, 61-68

Understanding and Applying FAS 109, William A. Collins and R. David Mautz, Jr., No. 2, 193-204

FAS 112

Employers' Guide to FAS 112, Postemployment Benefit Accounting, Murray S. Akresh and Judith E. Latta, No. 4, 499-506

FAS 112: What You Need To Know Now about Accounting for Postemployment Benefits, Diana J. Scott and Kimberley Ryan Petrone, No. 3, 255-266

FASB

ESOPs, Elizabeth M. McCarthy, No. 2, 233

FASB Reexamines Disaggregated Disclosures: Defining the Issues and Alternative Directions, Paul Pacter, No. 3, 283-293

Financial Instruments, Elizabeth M. McCarthy, No. 3, 374-375

Impairment, Elizabeth M. McCarthy, No. 2, 231-232

Impairments of Long-Lived Assets, Identifiable Intangibles, and Goodwill, Elizabeth M. McCarthy, No. 3, 376

Marketable Securities, Elizabeth M. McCarthy, No. 2, 229-231

Marketable Securities, Linda R. Dunne, No. 4, 507-513

Other Projects, Elizabeth M. McCarthy, No. 3, 376-377

Other Projects, Linda R. Dunne, No. 4, 507-513

Postemployment Benefits, Elizabeth M. McCarthy, No. 2, 231

Postemployment Benefits, Elizabeth M. McCarthy, No. 3, 373

Reinsurance Arrangements, Elizabeth M. McCarthy, No. 3, 374

Reinsurance Arrangements, Linda R. Dunne, No. 4, 507-513

Stock Compensation, Elizabeth M. McCarthy, No. 2, 232-233

Stock Compensation, Elizabeth M. McCarthy, No. 3, 371-373

Stock Compensation, Linda R. Dunne, No. 4, 507-513

Upcoming Implementation Issues, Elizabeth M. McCarthy, No. 1, 97-103

Financial Reports

How To Write Financial Reports That Really Make a Difference, Patrick M. Gray and Richard R. Dubois, No. 1, 49-59

Financial Statements

How the SEC Cracked Down on False Financial Statements in 1992, Cathy Cole, No. 3, 267-282

Foreign Currency Transactions

Foreign Currency Transactions: When Do You Recognize Gain or Loss?, Ray A. Knight and Lee G. Knight, No. 4, 491-497

Health Benefits
Curbing Health Plan Costs: A Ten-Point Strategy That Really Works, Ian Duncan, No. 1, 31-37
Postretirement Health Benefits: How Have Early FAS 106 Adopters Handled Them?, Gale E. Newell, Sheldon A. Langsam, and Jerry G. Kreuze, No. 3, 295-310

Hedging
What Constitutes a Hedge Is Still Debatable, Paul Munter, No. 4, 483-490

Insurance Products
Accounting for Environmental Insurance Products: What You Need To Know, William G. Russell, Maeve C. Robinson, and Laurie L. Harris, No. 4, 443-451

Intercompany Transfer Pricing
Controlled Party Transactions: Intangible and Tangible Property Transfers—at Arm's Length, Ray A. Knight, Lee G. Knight, and Barbara J. Sutton, No. 2, 179-191

IRS
Benefits of Donating Excess Inventory, Shirley Dennis-Escoffier, No. 4, 527-530
Clinton's Latest Tax Proposals, Caroline D. Strobel, No. 4, 523-526
Corporate Integration, Caroline D. Strobel, No. 3, 387-389
Executive Compensation, Caroline D. Strobel, No. 1, 105-106
IRS Provides Ruling on Outplacement Services, Shirley Dennis-Escoffier, No. 3, 391-396
Is a Solution to the Intangibles Problem on the Horizon?, Shirley Dennis-Escoffier, No. 2, 247-250
Nontaxable Solicitation of Orders, Caroline D. Strobel, No. 1, 106-107
Splitting Up a Corporation, Caroline D. Strobel, No. 3, 389
The Supreme Court's *Quill* Decision Does Not End the Mail-Order Tax Controversy, Shirley Dennis-Escoffier, No. 1, 109-114
Tax Incentives for Enterprise Zones, Caroline D. Strobel, No. 1, 106
Transfer Pricing Regulations, Caroline D. Strobel, No. 3, 389
U.S.-Russian Tax Treaty, Caroline D. Strobel, No. 1, 106
What's Ahead for Corporate Integration and Pension Legislation?, Caroline D. Strobel, No. 2, 243-245

Joint Ventures
Accounting for Joint Ventures: Is Change Coming?, Keith Rowden, No. 1, 69-74

Loans
A Borrower's Guide To Lowering Corporate Environmental Liability, Sean Monaghan, No. 3, 353-367
New Rules for Measuring Loan Impairment, H. Dale Kitchens, No. 1, 23-30

Market Value Accounting
Asset Impairment and Market Value Accounting: The Profession Begins To Move, Paul Munter, No. 2, 137-141

Pooling of Interests
How Pooling of Interests Affects Stock Buybacks and Restructuring, Luther E. Birdzell, III, No. 1, 39-47

Post-Closing Adjustments
Preventing Expensive Surprises with Post-Closing Adjustments When Buying or Selling a Business, Luther E. Birdzell, III, No. 2, 169-177

Postretirement Benefits
How To Curb Liabilities by Prefunding Postretirement Plans, Murray S. Akresh and Debra A. Rudin, No. 3, 311-317
Postretirement Health Benefits: How Have Early FAS 106 Adopters Handled Them?, Gale E. Newell, Sheldon A. Langsam, and Jerry G. Kreuze, No. 3, 295-310

Preferred Stock
Proposed Reclassification of Redeemable Preferred Stock: The Impact on Financial Statement Ratios, Paul Wertheim and Douglas Schneider, No. 2, 161-168

Property Transfers
Controlled Party Transactions: Intangible and Tangible Property Transfers—at Arm's Length, Ray A. Knight, Lee G. Knight, and Barbara J. Sutton, No. 2, 179-191

Proxy Disclosure Rules
What the New SEC Proxy Disclosure Rules Mean to Your Executive Compensation Practices, Edward Freher, No. 2, 119-125

Purchase Accounting
Purchase Accounting: Will an Acquisition Come Back To Haunt You?, Luther E. Birdzell, III, No. 3, 345-351

Restructurings
Restructurings: How Do They Affect Impairment of Assets?, Paul Munter, No. 3, 339-344

SEC
MD&A Disclosure about Deferred Taxes When Adopting FAS 109, John A. Heyman, No. 3, 369-370
New Executive Compensation Disclosures Proposed by the SEC, Edward J. Stone, No. 1, 91-96
SEC Officials Voice Concerns About Financial Reporting and the Accounting Profession Both Here and Internationally, Paul Munter, No. 4, 531-533
The SEC's New Small Business Rules, John A. Heyman, No. 2, 219-227

Securities
Asset-Backed Securities: Solutions to Accounting and Reporting Problems, Vicky Arnold, J. Ralph Byington, and Phyllis McKenzie, No. 2, 143-152
Declines in Market Value of Investment Securities: Recent SEC Enforcement Actions Cast a Wide Net, Jeffrey R. Zuckerman, No. 2, 127-136
Proposed Reclassification of Redeemable Preferred Stock: The Impact on Financial Statement Ratios, Paul Wertheim and Douglas Schneider, No. 2, 161-168
Stock Compensation: Thirty Questions, Twenty-Nine Answers, Paul Pacter and Diana W. Willis, No. 4, 399-413
Stock Option Practicalities: What Will Companies Do Now?, James E. McKinney, No. 4, 415-423

Stock Options
Stock Option Practicalities: What Will Companies Do Now?, James E. McKinney, No. 4, 415-423

Valuation
How To Estimate the Value of Contaminated Property, Steven L. Skalak, Patrick R. Prendergast, and James A. Chalmers, No. 1, 85-90